

JOB TITLE: Present Use Value Specialist

TAX/10

DEPARTMENT: Tax, Rutherford County

JOB SUMMARY: This position performs technical and clerical duties to assist taxpayers with the acceptance to and continuance in the Present Use Value Tax deferment program.

MAJOR DUTIES:

- o Reviews all Present Use Value applications for qualifying ownership and acreage; sends written notification concerning continuation of enrollment when property is split or ownership changes.
- o Responds to taxpayer inquiries concerning the Present Use Value Assessment Program.
- o Determines loss of eligibility and notifies land owners.
- o Uses specialized GIS mapping programs to determine areas of open and wooded land; determines soil types and value per acre relative to how the land is being used.
- o Audits the statutory number of parcels each year for compliance with rules and regulations.
- o Notifies the approved landowner concerning use value amounts and their explanations.
- o Assists in the scheduling of and preparation for appeals to the Board of Equalization and Review.
- o Field reviews tracts of land enrolled in or making application to the program.
- o Performs other related duties as assigned.

KNOWLEDGE REQUIRED BY THE POSITION:

- o Knowledge of county rules and regulations regarding property valuation and appraisal methods.
- o Knowledge of procedures used to determine valuations of property.
- o Knowledge of state laws pertaining to property appraisals.
- o Knowledge of techniques used in determining fair market value.
- o Knowledge of the geography and location of properties in the county.
- o Skill in maintaining accurate records.

- o Skill in collecting and recording data.
- o Skill in planning and organizing work.
- o Skill in performing mathematical calculations.
- o Skill in reading and interpreting maps, deed information, and costing manuals.
- o Skill in real estate research.
- o Skill in the operation of GIS mapping systems.
- o Skill in using a computer, calculator, facsimile machine, and copier.
- o Skill in using measurement tools and equipment.
- o Skill in operating a motor vehicle.
- o Skill in oral and written communication.

SUPERVISORY CONTROLS: The Chief Appraiser assigns work in terms of general instructions. Completed work is spot-checked for compliance with procedures, accuracy, and the nature and propriety of the final results.

GUIDELINES: Guidelines include the Present Use Value schedule of values, relevant state laws and regulations, property valuation guides, county and department policies and procedures, and standard appraisal techniques. These guidelines require judgment, selection, and interpretation in application.

COMPLEXITY: The work consists of related technical appraisal and clerical duties.

SCOPE AND EFFECT: The purpose of this position is to ensure that qualified taxpayers receive use value tax deferment.

PERSONAL CONTACTS: Contacts are typically with co-workers, real estate agents and appraisers, property owners, attorneys, other county employees, and the general public.

PURPOSE OF CONTACTS: Contacts are typically to give and exchange information, provide services, and resolve problems.

PHYSICAL DEMANDS: The work is typically performed while sitting, standing, or walking.

WORK ENVIRONMENT: The work is typically performed in an office and outdoors.

SUPERVISORY AND MANAGEMENT RESPONSIBILITY: None.

MINIMUM QUALIFICATIONS:

- o Knowledge and level of competency commonly associated with completion of specialized training in the field of work, in addition to basic skills typically associated with a high school education.
- o Sufficient experience to understand the basic principles relevant to the major duties of the position, usually associated with the completion of an apprenticeship/internship or having had a similar position for one to two years.
- o Possession of or ability to readily obtain a valid driver's license issued by the State of North Carolina for the type of vehicle or equipment operated.
- o Certification as a tax appraiser by the Ad Valorem Tax Division of the North Carolina Department of Revenue and Certification by the North Carolina Association of Assessing Officers.